
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Political Subdivisions

FROM: Courtney L. Schaafsma, Commissioner

SUBJECT: Gateway Economic Development Reporting

DATE: September 9, 2014

Indiana Code 4-33-23-17 requires any political subdivision receiving an economic development payment to annually submit a report to the Department of Local Government Finance ("Department"). As was the case in fiscal year 2014, these reports will be completed in Gateway. The Economic Development Reporting application may be found at <https://gateway.ifionline.org>. **By statute, reports must be completed before October 1 each year.**

The Economic Development Reporting application is very similar to the 2014 application. The economic development payments subject to reporting are monetary disbursements initially provided by a licensed owner of a riverboat, an operating agent of a riverboat, or an affiliate of an owner or operating agent. IC 4-33-23-4 defines economic development payments as (1) funds paid under a development agreement, (2) received by a unit of government or person, and (3) that are not paid in legitimate exchange for anything of value. According to IC 4-33-23-2, a development agreement is a written agreement between a person or a unit of government and a development provider in which the development provider makes a financial commitment to support economic development in a specified location by providing financial payments to charitable, educational, or other purposes. Tax revenue is not subject to reporting. Examples of revenue not subject to reporting include the County Economic Development Income Taxes (CEDIT) or riverboat taxes received through Riverboat Wagering Tax revenue sharing.

Similar to fiscal year 2014, the Department is requiring all units to affirm whether they received any eligible economic development payments. User guides for units that do not receive economic development payments and units that do receive economic development payments may both be found at <https://gateway.ifionline.org/help.aspx>.

The Department is required by statute to make the reports available through Gateway. After October 1, all information filed will be available.

Questions regarding the definition of economic development payments may be directed to General Counsel Mike Duffy at mduffy@dlgf.in.gov or by phone at (317)233-9219.

Questions regarding the Economic Development Reporting application may be directed to Director of Data Analysis Matthew Parkinson at mparkinson@dlgf.in.gov or by phone at (317) 232-3759.

Questions may also be directed to the Gateway support team at gateway@dlgf.in.gov.